

**§ 105-187.51. (Repealed effective July 1, 2018) Tax imposed on mill machinery.**

- (a) Scope. – A privilege tax is imposed on the following persons:
- (1) A manufacturing industry or plant that purchases mill machinery or mill machinery parts or accessories for storage, use, or consumption in this State. A manufacturing industry or plant does not include the following:
    - a. A delicatessen, cafe, cafeteria, restaurant, or another similar retailer that is principally engaged in the retail sale of foods prepared by it for consumption on or off its premises.
    - b. A production company.
  - (2) A contractor or subcontractor that purchases mill machinery or mill machinery parts or accessories for use in the performance of a contract with a manufacturing industry or plant.
  - (3) A subcontractor that purchases mill machinery or mill machinery parts or accessories for use in the performance of a contract with a general contractor that has a contract with a manufacturing industry or plant.
- (b) Rate. – The tax is one percent (1%) of the purchase price of the machinery, part, or accessory purchased. The maximum tax is eighty dollars (\$80.00) per article. As used in this section, the term "accessories" does not include electricity. (2001-347, s. 2.17; 2005-435, s. 56(a); 2010-147, s. 2.3; 2016-94, s. 38.2(d); 2017-57, s. 38.8(a).)